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August 15, 2007

VIA E-FILE & HAND DELIVERY

The Honorable Joseph J. Farnan, Jr.
 United States District Court
 for the District of Delaware
 J. Caleb Boggs Federal Building
 844 N. King Street
 Room 4124, Lockbox 27
 Wilmington, DE 19801

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**Re: In re American Classic Voyages Co.;
 American Classic Voyages Co. v. JP Morgan Chase Bank, National
 City Bank and Capital One NA, Civil Action No. 07-CV-00352 (JJF)**

Honorable Sir:

I have conducted a full mediation session in this bankruptcy appeal but unfortunately the parties have not agreed to a consensual resolution of this matter.

I am available at the convenience of the Court and will proceed in such manner as the Court may direct.

Very truly yours,

Frederick B. Rosner

FBR/nmj

cc: Anthony G. Stamato, Esquire
 Tiffany Strelow Cobb, Esquire
 Jeffrey E. Glen, Esquire
 Elizabeth Dinan

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